

**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED UPON PROCEDURES FOR  
CITY OF SAN PABLO  
MEASURE K  
COLLECTION, MANAGEMENT AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2022**

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**INDEPENDENT ACCOUNTANT’S REPORT ON  
APPLYING AGREED UPON PROCEDURES FOR  
MEASURE K COLLECTION, MANAGEMENT AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2022**

Honorable Mayor and Members  
of the City Council  
City of San Pablo, California

We have performed the procedures enumerated below on the collection, management, and expenditures of Measure K revenues of the City of Emeryville (City), California, for the year ended June 30, 2022. The City’s management is responsible for the collection, management, and expenditure of Measure K revenues.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose for Measure K collection, management, and expenditures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We obtained Ordinance 2014-007 imposing the Measure K transaction and use tax and noted that “...all revenue from the tax shall be restricted revenue used solely to fund emergency medical services (EMS) for the City of San Pablo.”
2. We obtained a confirmation of Measure K transaction and use tax remittances of \$1,030,635 for the fiscal year from the State Controller’s Office and reconciled it to revenues recorded in the general ledger Measure K account (201-0000-31301) of \$1,025,357 and noted that the differences were due to timing differences in the confirmation letter. We recalculated the differences to the City’s accrual detail without exception.
3. Ordinance 2014-007 indicates the same citizens’ oversight committee established in February 2013 for the oversight of Measure Q could be used for the oversight of Measure K. Therefore, we obtained and read Resolution No. 2013-025 that established the Measure Q citizens’ oversight committee in February 2013, as well as Resolution Nos. 2019-105, 2020-087 and 2020-088, which were adopted to fill vacancies on the respective Committees.

The Committee met once during the fiscal year, on May 25, 2022, and discussed the following:

- I. Appointment of Chair and Vice Chair,
  - II. Presentation of Informational Report to Independent Citizens Oversight Committee regarding Measure K 2020/21 Annual Report, and
  - III. Approval and Execution of 2020/21 Compliance Statements for Measure K for period ending June 30, 2021.
4. We inquired of City management whether there were any City Council directives adopted during the fiscal year affecting Measure K revenues and were informed there were none.

5. We obtained the general ledger detail of Measure K expenditures applied to funding for the year ended June 30, 2022 from City Finance staff.
6. Below is a summary of the expenditures of the Measure K funds obtained in procedure #5 by type and purpose:

a. Contra Costa County Fire Protection District contract for Supplemental EMS Squad at Station 70	\$1,612,800
b. Professional Services	1,273
c. Other	1,613
Total Measure K Expenditures	\$1,615,686

7. We obtained and reviewed the supporting documentation for certain selected Measure K expenditures listed in #6a above, which consisted of the following:

I. Contra Costa County Fire Protection District contract for supplemental EMS squad at Station 70:

Date	Check #	Payee	Amount	Description
10/7/2021	137758	Contra Costa County Fire Protection District	\$ 403,200	Enhanced emergency medical services from Fire Station 70: July 2021 - September 2021
2/10/2022	139039	Contra Costa County Fire Protection District	\$ 403,200	Enhanced emergency medical services from Fire Station 70: October 2021 - December 2021
4/21/2022	139818	Contra Costa County Fire Protection District	\$ 403,200	Enhanced emergency medical services from Fire Station 70: January 2022 - March 2022
7/14/2022	140721	Contra Costa County Fire Protection District	\$ 403,200	Enhanced emergency medical services from Fire Station 70: April 2022 - June 2022

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We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the collection, management, and expenditure of Measure K revenues as of June 30, 2022. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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This report is intended solely for the information and use of management and the City Council and is not intended to be and should not be used by anyone other than those specified parties; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Maze + Associates*

Pleasant Hill, California  
December 6, 2022